

House File 531 - Introduced

HOUSE FILE 531

BY JACOBY

A BILL FOR

1 An Act relating to the individual income tax credits for
2 volunteer fire fighters, volunteer emergency medical
3 services personnel members, and reserve peace officers
4 by increasing the amounts of the credits, and including
5 retroactive applicability provisions.
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.12, subsection 2, paragraph c,
2 subparagraph (1), Code 2023, is amended to read as follows:

3 (1) A volunteer fire fighter and volunteer emergency
4 medical services personnel member credit equal to ~~two hundred~~
5 fifty one thousand dollars to compensate the taxpayer for the
6 voluntary services if the volunteer served for the entire
7 tax year. A taxpayer who is a paid employee of an emergency
8 medical services program or a fire department and who is also
9 a volunteer emergency medical services personnel member or
10 volunteer fire fighter in a city, county, or area governed
11 by an agreement pursuant to [chapter 28E](#) where the emergency
12 medical services program or fire department performs services,
13 shall qualify for the credit provided under this paragraph "c".

14 Sec. 2. Section 422.12, subsection 2, paragraph d,
15 subparagraph (1), Code 2023, is amended to read as follows:

16 (1) A reserve peace officer credit equal to ~~two hundred~~
17 fifty one thousand dollars to compensate the taxpayer for
18 services as a reserve peace officer if the reserve peace
19 officer served for the entire tax year.

20 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies
21 retroactively to January 1, 2023, for tax years beginning on
22 or after that date.

23 EXPLANATION

24 The inclusion of this explanation does not constitute agreement with
25 the explanation's substance by the members of the general assembly.

26 This bill relates to the individual income tax credits
27 available to volunteer fire fighters, volunteer emergency
28 medical services personnel members, and reserve peace officers.

29 For services performed by such individuals, the bill
30 increases the maximum amount of the individual income tax
31 credit available against the state individual income tax from
32 \$250 to \$1,000 per tax year. The tax credit increase applies
33 retroactively to tax years beginning on or after January 1,
34 2023.